



**Fiscal Note**

**S.B. 52**

2024 General Session  
 Educator Salary Amendments  
 by Vickers, E.



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(139,300)	\$0	\$(139,300)

**State Government**

UCA 36-12-13(2)(c)

Revenues	FY 2024	FY 2025	FY 2026
Total Revenues	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	FY 2024	FY 2025	FY 2026
Income Tax Fund	\$0	\$48,600	\$48,600
Uniform School Fund	\$0	\$90,700	\$90,700
Total Expenditures	\$0	\$139,300	\$139,300

Enactment of this legislation may cost the State Board of Education a total of \$139,300 ongoing beginning in FY 2025, with \$90,700 from the Uniform School Fund to provide the Educator Salary Adjustment for qualifying educators and \$48,600 from the Income Tax Fund to adjust the ongoing appropriation for the Regional Education Service Agencies as outlined in the bill.

	FY 2024	FY 2025	FY 2026
<b>Net All Funds</b>	\$0	\$(139,300)	\$(139,300)

**Local Government**

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**Individuals & Businesses**

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

**Regulatory Impact**

UCA 36-12-13(2)(d)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

This bill does not create a new program or significantly expand an existing program.

**Notes on Notes**

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.